

F3 12. (Previously added) The photoelectric conversion element according to claim 10, wherein a p<sup>+</sup> layer is provided between the p<sup>-</sup> layer and the electrode, and the electrode is in contact with the n<sup>+</sup> layer.

#### REMARKS

Claims 7, 9, 10 and 12 are pending with Claims 7 and 10 being the only independent claims. Claim 10 is being amended to correct a formal matter introduced in the Amendment After Final Rejection dated February 28, 2003.

Amended independent Claim 10 is directed to a photoelectric conversion element comprising an anti-reflection layer, *silicon* layers, and an electrode, provided from the light incident side. All of the silicon layers are epitaxial silicon layers, and the silicon layers comprise an n<sup>+</sup> layer and a p<sup>-</sup> layer provided from the light incident side. By virtue of the claimed structure, since all the active layers are epitaxial silicon layers, the active layers exhibit a higher quality than active layers comprised of wafer material.

The current amendment to Claim 10 ensures antecedent basis for the term “all of the silicon layers.” In the previous paper, the “semiconductor layers” had inadvertently been used at line 2 of Claim 10. “Silicon layers” is what was actually intended. All other arguments and amendments from the paper dated February 28, 2003 are maintained and are incorporated herein by reference to the extent necessary.

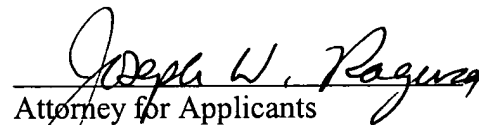
This Amendment After Final Rejection, in conjunction with the Amendment After Final Rejection dated February 28, 2003, are believed clearly to place this application in condition for allowance and its entry is therefore believed proper under 37 C.F.R. § 1.116.

Accordingly, entry of these Amendments After Final Rejection, as earnest efforts to advance prosecution and reduce the number of issues, is respectfully requested.

In view of the foregoing amendments and remarks, and those presented in the Amendment After Rejection dated February 28, 2003, Applicants respectfully request favorable reconsideration and early passage to issue of the present application.

Applicants' undersigned attorney may be reached in our New York office by telephone at (212) 218-2100. All correspondence should continue to be directed to our below listed address.

Respectfully submitted,

  
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MARKED-UP VERSION SHOWING THE CHANGES MADE TO CLAIM 10

Claim 10 has been amended as follows:

10. (Twice Amended) A photoelectric conversion element comprising an anti-reflection layer, [semiconductor] silicon layers, and an electrode, provided from the light incident side,

wherein all of the silicon layers are epitaxial silicon layers, and wherein the silicon layers comprise an n<sup>+</sup> layer and a p<sup>-</sup> layer provided from the light incident side.

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